



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CLINTONVILLE WATER & ELECTRIC UTILITY

Principal Office: 65 E 12TH STREET
CLINTONVILLE, WI 54929

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CLINTONVILLE WATER & ELECTRIC UTILITY

Utility Address: 65 E 12TH STREET
CLINTONVILLE, WI 54929

When was utility organized? 7/1/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS PENNY J KETTENHOVEN

Title: ASSISTANT MANAGER

Office Address:

65 E 12TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7642

Fax Number: (715) 823 - 7650

E-mail Address: clintonvilleutility@charter.net

Individual or firm, if other than utility employee, preparing this report:

Name: MR DAVID MACCOUX, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: MR JOHN BOOGREN

Title: GENERAL MANAGER

Office Address:

65 E 12TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7640

Fax Number: (715) 823 - 7650

E-mail Address: clintonvilleutility@charter.net

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR DAVID MACCOUX, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC
2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schencksolutions.com

Date of most recent audit report: 2/12/2003

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: MR JOHN BOOGREN

Title: GENERAL MANAGER

Office Address:
65 E 12TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7640

Fax Number: (715) 823 - 7650

E-mail Address: clintonvilleutility@charter.net

Name of utility commission/committee: UTILITY BOARD

Names of members of utility commission/committee:

- MR JOHN BOOGREN, GENERAL MANAGER
- MR ROBERT GAY, BOARD/COUNCIL MEMBER
- MR TOM LEDERER, CHAIRMAN/COUNCIL MEMBER
- MR DON SAWALL, BOARD MEMBER
- MS KAREN SIEWERT, BOARD/COUNCIL MEMBER
- MR MICHAEL WEATHERS, BOARD MEMBER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,859,576	4,905,771	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,119,897	4,016,092	2
Depreciation Expense (403)	331,126	316,786	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	247,231	236,511	5
Total Operating Expenses	4,698,254	4,569,389	
Net Operating Income	161,322	336,382	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	161,322	336,382	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	11,726	18,276	10
Miscellaneous Nonoperating Income (421)	85,839	117,443	11
Total Other Income	97,565	135,719	
Total Income	258,887	472,101	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	258,887	472,101	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	116,019	125,550	14
Amortization of Debt Discount and Expense (428)	4,065	4,065	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	120,084	129,615	
Net Income	138,803	342,486	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,584,082	3,241,596	20
Balance Transferred from Income (433)	138,803	342,486	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,722,885	3,584,082	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS AND SPECIAL ASSESSMENTS	11,726	5
Total (Acct. 419):	11,726	
Miscellaneous Nonoperating Income (421):		
NET EARNINGS FROM BADGER POWER MARKETING AUTHORITY	85,839	6
Total (Acct. 421):	85,839	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	562,529	4,297,047	0	0	4,859,576	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	(621)	(372)			(993)	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	563,150	4,297,419	0	0	4,860,569	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	132,948		132,948	1
Electric operating expenses	296,242		296,242	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	796		796	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	429,986	0	429,986	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,381,523	9,993,935	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,041,580	3,855,384	2
Net Utility Plant	6,339,943	6,138,551	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	927,576	841,737	5
Other Investments (124)	12,894	15,855	6
Special Funds (125)	253,244	280,702	7
Total Other Property and Investments	1,193,714	1,138,294	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	376,362	342,322	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	597,105	501,381	11
Other Accounts Receivable (143)	77,407	75,568	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	16,571	24,903	14
Materials and Supplies (150)	241,958	224,814	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,309,403	1,168,988	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	36,246	40,311	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	36,246	40,311	
Total Assets and Other Debits	8,879,306	8,486,144	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,133,909	851,662	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,722,885	3,584,082	23
Total Proprietary Capital	4,856,794	4,435,744	
LONG-TERM DEBT			
Bonds (221)	2,257,361	2,402,802	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	11,051	3,854	26
Total Long-Term Debt	2,268,412	2,406,656	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	314,242	266,695	28
Payables to Municipality (233)	200,269	170,087	29
Customer Deposits (235)	160	160	30
Taxes Accrued (236)	212,240	202,557	31
Interest Accrued (237)	18,416	19,501	32
Other Current and Accrued Liabilities (238)	23,333	19,042	33
Total Current and Accrued Liabilities	768,660	678,042	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	52,377	36,867	36
Total Deferred Credits	52,377	36,867	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	933,063	928,835	41
Total Liabilities and Other Credits	8,879,306	8,486,144	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,284,817	0	0	6,096,706	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,284,817	0	0	6,096,706	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	966,848	0	0	3,074,732	10
Total Accumulated Provision	966,848	0	0	3,074,732	
Net Utility Plant	3,317,969	0	0	3,021,974	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	882,611	2,972,773			3,855,384	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	88,196	242,930			331,126	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,901				2,901	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,226				2,226	10
Other credits (specify):						11
					0	12
Total credits	93,323	242,930	0	0	336,253	13
Debits during year						14
Book cost of plant retired	9,086	140,971			150,057	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	9,086	140,971	0	0	150,057	19
Balance End of Year	966,848	3,074,732	0	0	4,041,580	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			201,895		201,895	185,876	2
Total Electric Utility					201,895	185,876	

Account	Total End of Year	Amount Prior Year	
Electric utility total	201,895	185,876	1
Water utility	40,063	38,938	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	241,958	224,814	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 WATER BONDS	1,437	428	0	1
1994 ELECTRIC BOND	249	428	0	2
1994 WATER BOND	172	428	516	3
1998 ELECTRIC BONDS	1,311	428	20,642	4
1998 WATER BONDS	896	428	15,088	5
Total			36,246	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	851,662	1
Changes during year (explain):		
INDUSTRIAL PARK IMPROVEMENTS - WATER	174,407	2
INDUSTRIAL PARK IMPROVEMENTS - ELECTRIC	107,840	3
Balance end of year	<u>1,133,909</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 Water Bonds	01/18/1994	11/01/2005	4.55%	92,361	1
1998 Water Bonds	09/01/1998	11/01/2019	4.95%	895,000	2
1998 Electric Bonds	09/01/1998	11/01/2019	4.95%	1,270,000	3
Total Bonds (Account 221):				2,257,361	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
VEHICLE LEASE	11/07/2002	11/07/2004	5.95%	8,904	1
COMPUTER LEASE	01/15/2002	12/15/2003	21.00%	2,147	2
Total for Account 224				11,051	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	202,557	1
Accruals:		
Charged water department expense	92,371	2
Charged electric department expense	154,860	3
Charged sewer department expense	2,977	4
Other (explain):		
NONE		5
Total Accruals and other credits	250,208	
Taxes paid during year:		
County, state and local taxes	202,557	6
Social Security taxes	33,740	7
PSC Remainder Assessment	4,228	8
Other (explain):		
NONE		9
Total payments and other debits	240,525	
Balance end of year	212,240	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
1994 WATER BONDS	662	3,093	3,201	554	2
1994 ELECTRIC BONDS	194	746	940	0	3
1998 WATER BONDS	7,796	46,365	46,777	7,384	4
1998 ELECTRIC BONDS	10,849	64,722	65,093	10,478	5
Subtotal	19,501	114,926	116,011	18,416	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CAPACITOR BANK	0	48	48	0	7
CUSTOMER DEPOSITS	0			0	8
COMPUTER LEASE		1,045	1,045	0	9
Subtotal	0	1,093	1,093	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	19,501	116,019	117,104	18,416	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	752,415	173,774	2,646	0	0	928,835	1
Add credits during year:							
For Services		4,228				4,228	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	752,415	178,002	2,646	0	0	933,063	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
INVESTMENT IN BADGER POWER MARKETING AUTHORITY	927,576	1
Total (Acct. 123):	927,576	
Other Investments (124):		
SPECIAL ASSESSMENTS	12,894	2
Total (Acct. 124):	12,894	
Special Funds (125):		
BOND RESERVE FUND	216,328	3
PRINCIPAL AND INTEREST SPECIAL REDEMPTION FUND	36,916	4
Total (Acct. 125):	253,244	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	75,661	6
Electric	521,444	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	597,105	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	77,407	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	77,407	
Receivables from Municipality (145):		
DUE FROM CITY OF CLINTONVILLE	16,571	13
Total (Acct. 145):	16,571	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO CITY OF CLINTONVILLE FOR SEWER BILLINGS	200,269	17
Total (Acct. 233):	200,269	
Other Deferred Credits (253):		
LOW INCOME ENERGY ASSISTANCE COLLECTIONS	52,377	18
Total (Acct. 253):	52,377	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,165,373	6,022,355	0	0	10,187,728	1
Materials and Supplies	39,500	193,885	0	0	233,385	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	924,729	3,023,752	0	0	3,948,481	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	752,415	178,534	0	0	930,949	6
Other (specify):					0	7
Average Net Rate Base	2,527,729	3,013,954	0	0	5,541,683	
Net Operating Income	143,472	17,850	0	0	161,322	8
Net Operating Income as a percent of Average Net Rate Base	5.68%	0.59%	N/A	N/A	2.91%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	992,785	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,653,483	3
Other (Specify):		4
Total Average Proprietary Capital	4,646,268	
Net Income		
Net Income	138,803	5
Percent Return on Proprietary Capital	2.99%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The electric utility requested a review of their rates in 2002 with implementation of new rates in 2003.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

Negative amounts in the uncollectable accounts is due to collections or previously written off accounts.

Identification and Ownership - Contacts (Page iv)

8/13/03 email:

Dear Ms. Kettenhoven:

2002 Analytical Review DWCCA--ELE

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comments:

1. In the future, please provide more detail, such as a short list, for the amounts reported as "due from City of Clintonville" in Account 145, Page F-19
2. In the future, please provide an explanation of the "other tax rate - local" reported on the Property Tax Equivalent schedule, Page W-7.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	556,471	1
Total Sales of Water	556,471	
Other Operating Revenues		
Forfeited Discounts (470)	1,606	2
Miscellaneous Service Revenues (471)	1,314	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,138	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	6,058	
Total Operating Revenues	562,529	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	2,250	8
Pumping Expenses (620-625)	52,513	9
Water Treatment Expenses (630-635)	8,997	10
Transmission and Distribution Expenses (640-655)	33,160	11
Customer Accounts Expenses (901-904)	26,257	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	115,313	14
Total Operation and Maintenance Expenses	238,490	
Other Operating Expenses		
Depreciation Expense (403)	88,196	15
Amortization Expense (404-407)		16
Taxes (408)	92,371	17
Total Other Operating Expenses	180,567	
Total Operating Expenses	419,057	
NET OPERATING INCOME	143,472	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,698	81,233	251,101	4
Commercial	225	38,843	87,326	5
Industrial	18	7,779	15,912	6
Total Metered Sales to General Customers (461)	1,941	127,855	354,339	
Private Fire Protection Service (462)	15		11,942	7
Public Fire Protection Service (463)	1		173,953	8
Other Sales to Public Authorities (464)	23	7,761	16,237	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,980	135,616	556,471	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	173,953	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	173,953	
Forfeited Discounts (470):		
Customer late payment charges	1,606	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,606	
Miscellaneous Service Revenues (471):		
TURN-ON CHARGES AND OTHER METER REPAIR CHARGES	1,314	7
Total Miscellaneous Service Revenues (471)	1,314	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,138	10
Other (specify): NONE		11
Total Other Water Revenues (474)	3,138	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	2,250	4
Total Source of Supply Expenses	2,250	
 PUMPING EXPENSES		
Operation Labor (620)	31,785	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	15,788	7
Operation Supplies and Expenses (623)	1,837	8
Maintenance of Pumping Plant (625)	3,103	9
Total Pumping Expenses	52,513	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	8,997	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	8,997	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	2,289	14
Operation Supplies and Expenses (641)	770	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,067	16
Maintenance of Mains (651)	6,241	17
Maintenance of Services (652)	15,223	18
Maintenance of Meters (653)	3,524	19
Maintenance of Hydrants (654)	3,046	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	33,160	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,761	22
Accounting and Collecting Labor (902)	15,770	23
Supplies and Expenses (903)	5,347	24
Uncollectible Accounts (904)	(621)	25
Total Customer Accounts Expenses	26,257	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	31,915	27
Office Supplies and Expenses (921)	11,808	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	15,240	30
Property Insurance (924)	4,633	31
Injuries and Damages (925)	18,662	32
Employee Pensions and Benefits (926)	13,559	33
Regulatory Commission Expenses (928)	1,487	34
Miscellaneous General Expenses (930)	10,401	35
Transportation Expenses (933)	5,358	36
Maintenance of General Plant (935)	2,250	37
Total Administrative and General Expenses	115,313	
 Total Operation and Maintenance Expenses	 238,490	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		84,436	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,804	2
Net property tax equivalent		82,632	
Social Security		9,251	3
PSC Remainder Assessment		488	4
Other (specify): NONE			5
Total tax expense		92,371	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213080				3
County tax rate	mills		5.749260				4
Local tax rate	mills		7.517025				5
School tax rate	mills		12.347016				6
Voc. school tax rate	mills		1.885962				7
Other tax rate - Local	mills		1.845666				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.558009				10
Less: state credit	mills		1.620000				11
Net tax rate	mills		27.938009				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.517025				14
Combined School Tax Rate	mills		14.232978				15
Other Tax Rate - Local	mills		1.845666				16
Total Local & School Tax	mills		23.595669				17
Total Tax Rate	mills		29.558009				18
Ratio of Local and School Tax to Total	dec.		0.798283				19
Total tax net of state credit	mills		27.938009				20
Net Local and School Tax Rate	mills		22.302450				21
Utility Plant, Jan. 1	\$	4,045,930	4,045,930				22
Materials & Supplies	\$	38,938	38,938				23
Subtotal	\$	4,084,868	4,084,868				24
Less: Plant Outside Limits	\$	57,195	57,195				25
Taxable Assets	\$	4,027,673	4,027,673				26
Assessment Ratio	dec.		0.939987				27
Assessed Value	\$	3,785,960	3,785,960				28
Net Local & School Rate	mills		22.302450				29
Tax Equiv. Computed for Current Year	\$	84,436	84,436				30
Tax Equivalent per 1994 PSC Report	\$	73,151					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	84,436					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,624		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	190,071		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	197,695	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	159,397	2,750	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	154,373	8,361	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,649		20
Total Pumping Plant	315,419	11,111	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,746		23
Total Water Treatment Plant	15,746	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,890		24
Structures and Improvements (341)	32,469		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,624	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			190,071	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	197,695	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			162,147	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			162,734	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,649	20
Total Pumping Plant	0	0	326,530	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,746	23
Total Water Treatment Plant	0	0	15,746	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,890	24
Structures and Improvements (341)			32,469	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	579,905		26
Transmission and Distribution Mains (343)	1,849,405	128,477	27
Fire Mains (344)	0		28
Services (345)	351,534	32,668	29
Meters (346)	172,112	6,759	30
Hydrants (348)	206,558	25,686	31
Other Transmission and Distribution Plant (349)	21,184		32
Total Transmission and Distribution Plant	3,220,057	193,590	
GENERAL PLANT			
Land and Land Rights (389)	2,315		33
Structures and Improvements (390)	99,276		34
Office Furniture and Equipment (391)	44,764	440	35
Computer Equipment (391.1)	27,554	6,339	36
Transportation Equipment (392)	31,042	13,603	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	27,754	105	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	47,129	22,725	41
Communication Equipment (397)	17,179	60	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	297,013	43,272	
Total utility plant in service directly assignable	4,045,930	247,973	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,045,930	247,973	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			579,905 26
Transmission and Distribution Mains (343)			1,977,882 27
Fire Mains (344)			0 28
Services (345)			384,202 29
Meters (346)	3,036		175,835 30
Hydrants (348)	2,221		230,023 31
Other Transmission and Distribution Plant (349)			21,184 32
Total Transmission and Distribution Plant	5,257	0	3,408,390
GENERAL PLANT			
Land and Land Rights (389)			2,315 33
Structures and Improvements (390)			99,276 34
Office Furniture and Equipment (391)			45,204 35
Computer Equipment (391.1)	3,829		30,064 36
Transportation Equipment (392)			44,645 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			27,859 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			69,854 41
Communication Equipment (397)			17,239 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	3,829	0	336,456
Total utility plant in service directly assignable	9,086	0	4,284,817
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	9,086	0	4,284,817

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			13,007	13,007	1
February			11,065	11,065	2
March			12,251	12,251	3
April			12,053	12,053	4
May			13,181	13,181	5
June			12,490	12,490	6
July			15,025	15,025	7
August			13,760	13,760	8
September			13,094	13,094	9
October			12,503	12,503	10
November			11,804	11,804	11
December			12,131	12,131	12
Total annual pumpage	0	0	152,364	152,364	
Less: Water sold				135,616	13
Volume pumped but not sold				16,748	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				7,260	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				154	18
Total volume not sold but accounted for				7,414	19
Volume pumped but unaccounted for				9,334	20
Percent of water lost				6%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				792	23
Date of maximum: 8/20/2002					24
Cause of maximum:					25
Useage was due to hot and humid weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				194	26
Date of minimum: 12/31/2002					27
Total KWH used for pumping for the year				260,730	28
If water is purchased:Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
70 W 1ST STREET	Well 1	86	12	26,920	Yes	1
E9073 W 1ST STREET	Well 2	134	12	138,172	Yes	2
WEST 1ST STREET	Well 3	142	12	55,734	Yes	3
55 WAUPACA STREET	Well 4	48	26	69,202	Yes	4
225 PINE STREET	Well 6	184	12	99,073	Yes	5
128 PERSHING STREET	Well 7	63	16	28,336	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2	WELL 3	1
Location	70 W 1ST STREET	E 9073 W 1ST STREET	WEST 1ST STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE 10-L-20	GOULDS 12RJHO	GOULDS 8DHH-0 SEMI OPEN	5
Year Installed	1997	1997	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	1,200	500	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	10
Year Installed	1997	1997	1925	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	100	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 6	WELL 7	14
Location	55 WAUPACA STREET	225 PINE STREET	128 PERSHING STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	SIMMONS SL95	SIMMONS SL9 SEMI OPEN	FAIRBANKS MORSE	18
Year Installed	1997	1997	1997	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	400	450	265	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	23
Year Installed	1995	1925	1925	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	40	30	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	CTY HYW I TOWER	HARRIET STREET TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1997	1937	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	157	110	6
Total capacity in gallons (actual)	400,000	250,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	3.000	122	0	0	0	122	1	
M	D	4.000	7,656	0	0	0	7,656	2	
P	D	4.000	358	0	0	0	358	3	
M	D	6.000	103,311	0	0	0	103,311	4	
P	D	6.000	4,523	0	0	0	4,523	5	
M	D	8.000	19,269	0	0	0	19,269	6	
P	D	8.000	5,104	55	0	0	5,159	7	
M	D	10.000	12,494	0	0	0	12,494	8	
P	D	10.000	3,464	3,603	0	0	7,067	9	
M	D	12.000	1,991	0	0	0	1,991	10	
P	D	12.000	356	1,518	0	0	1,874	11	
A	T	14.000	13,487	0	0	0	13,487	12	
M	T	14.000	12,675	0	0	0	12,675	13	
P	D	14.000	1,964	0	0	0	1,964	14	
Total Within Municipality			186,774	5,176	0	0	191,950		
Total Utility			186,774	5,176	0	0	191,950		

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.625	545	0	0	0	545		1
M	0.750	1,363	0	0	0	1,363	235	2
P	0.750	34	0	0	0	34	34	3
L	1.000	1	0	0	0	1		4
M	1.000	167	0	0	0	167	45	5
P	1.000	98	0	0	0	98	22	6
M	1.250	18	0	0	0	18		7
L	1.250	2	0	0	0	2		8
M	1.500	16	0	0	0	16	1	9
P	1.500	6	0	0	0	6	2	10
P	2.000	2	26	0	0	28	26	11
M	2.000	49	0	0	0	49	1	12
M	3.000	2	0	0	0	2		13
M	4.000	31	0	0	0	31	1	14
M	6.000	8	0	0	0	8		15
P	8.000	1	0	0	0	1		16
Total Utility		2,343	26	0	0	2,369	367	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,972	0	15	0	1,957	23	1
0.750	51	0	0	0	51	1	2
1.000	55	0	0	0	55	1	3
1.250	1	0	0	0	1	0	4
1.500	40	0	2	0	38	15	5
2.000	15	1	2	0	14	10	6
3.000	8	0	0	0	8	6	7
4.000	4	2	1	0	5	5	8
6.000	5	0	0	0	5	4	9
Total:	2,151	3	20	0	2,134	65	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,686	143	7	2	0	119	1,957	1
0.750	21	18	1	1	0	10	51	2
1.000	0	35	7	10	0	3	55	3
1.250	0	0	1	0	0	0	1	4
1.500	0	27	2	6	0	3	38	5
2.000	0	9	3	2	0	0	14	6
3.000	0	4	1	3	0	0	8	7
4.000	0	1	1	1	2	0	5	8
6.000	0	0	0	0	5	0	5	9
Total:	1,707	237	23	25	7	135	2,134	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	267	9	3		273	2
Total Fire Hydrants	267	9	3	0	273	
Flushing Hydrants						
	12	1			13	3
Total Flushing Hydrants	12	1	0	0	13	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	273
Number of distribution system valves end of year:	809
Number of distribution valves operated during year:	202

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Accnt 651 - The Utility experienced fewer main breaks in 2002 than in the prior year.

Accnt 920 - Made a one time payment to utility director in February 2002. Also, the Utilities were without a utility director for part of 2001. Annual increases for all employees is also part of the increase.

Accnt 925 - The Utility had a substantial increase in insurance premiums for 2002 and are expecting another increase for 2003.

Water Utility Plant in Service (Page W-08)

Accnt 348 - 6 hydrant additions were financed by the City and contributed to the Utility. The other 3 additions were replacements financed by the Utility with current cash on hand.

Accnt 392 - The Utility entered into a lease to purchase agreement in 2002 for a new Utility Van (\$10,970) and purchased a used truck (\$2,633). The cost was shared between the Water and Electric Utilities.

Accnt 396 - The Utility purchased a new Generator with Trailer in 2002 (\$22,725). The total cost was split between the Water and Electric.

Water Mains (Page W-15)

2002 main additions were financed by the City's tax incremental financing district and contributed to the utility.

Water Services (Page W-16)

2002 service additions were financed by the City's tax incremental financing district and contributed to the utility.

Hydrants and Distribution System Valves (Page W-18)

The Utility expected to have an additional summer employee to help with operating the valves in the system. The low number of operated valves operated during 2002 was due to not having this expected summer employee.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	4,259,505	1
Total Sales of Electricity	4,259,505	
Other Operating Revenues		
Forfeited Discounts (450)	8,300	2
Miscellaneous Service Revenues (451)	347	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	22,798	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	6,097	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	37,542	
Total Operating Revenues	4,297,047	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	3,373,441	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	198,963	11
Customer Accounts Expenses (901-904)	51,411	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	257,592	14
Total Operation and Maintenance Expenses	3,881,407	
Other Expenses		
Depreciation Expense (403)	242,930	15
Amortization Expense (404-407)		16
Taxes (408)	154,860	17
Total Other Expenses	397,790	
Total Operating Expenses	4,279,197	
NET OPERATING INCOME	17,850	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	8,300	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	8,300	
Miscellaneous Service Revenues (451):		
RECONNECT CHARGES	347	3
Total Miscellaneous Service Revenues (451)	347	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	22,798	5
Total Rent from Electric Property (454)	22,798	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALE OF SCAP METAL	2,573	7
MISCELLANEOUS	3,524	8
Total Other Electric Revenues (456)	6,097	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	3,373,441	15
Other Expenses (546)		16
Total Other Power Supply Expenses	3,373,441	
Total Power Production Expenses	3,373,441	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	5,980	21
Line and Station Supplies and Expenses (562)	9,155	22
Street Lighting and Signal System Expenses (565)	18,941	23
Meter Expenses (566)	19,860	24
Customer Installations Expenses (567)	5,033	25
Miscellaneous Distribution Expenses (569)	5,767	26
Maintenance of Structures and Equipment (571)	5,378	27
Maintenance of Lines (572)	108,299	28
Maintenance of Line Transformers (573)	16,293	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)	4,257	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	198,963	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	15,066	33
Accounting and Collecting Labor (902)	28,718	34
Supplies and Expenses (903)	7,999	35
Uncollectible Accounts (904)	(372)	36
Total Customer Accounts Expenses	51,411	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	52,792	38
Office Supplies and Expenses (921)	15,570	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	49,642	41
Property Insurance (924)	6,948	42
Injuries and Damages (925)	44,090	43
Employee Pensions and Benefits (926)	33,921	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	37,162	46
Transportation Expenses (933)	14,144	47
Maintenance of General Plant (935)	3,323	48
Total Administrative and General Expenses	257,592	
 Total Operation and Maintenance Expenses	 3,881,407	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		127,803	1
Social Security		23,317	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		3,740	4
Other (specify): NONE			5
Total tax expense		154,860	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213080				3
County tax rate	mills		5.749260				4
Local tax rate	mills		7.517025				5
School tax rate	mills		12.347016				6
Voc. school tax rate	mills		1.885962				7
Other tax rate - Local	mills		1.845666				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.558009				10
Less: state credit	mills		1.620000				11
Net tax rate	mills		27.938009				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.517025				14
Combined School Tax Rate	mills		14.232978				15
Other Tax Rate - Local	mills		1.845666				16
Total Local & School Tax	mills		23.595669				17
Total Tax Rate	mills		29.558009				18
Ratio of Local and School Tax to Total	dec.		0.798283				19
Total tax net of state credit	mills		27.938009				20
Net Local and School Tax Rate	mills		22.302450				21
Utility Plant, Jan. 1	\$	5,948,006	5,948,006				22
Materials & Supplies	\$	185,876	185,876				23
Subtotal	\$	6,133,882	6,133,882				24
Less: Plant Outside Limits	\$	37,560	37,560				25
Taxable Assets	\$	6,096,322	6,096,322				26
Assessment Ratio	dec.		0.939987				27
Assessed Value	\$	5,730,463	5,730,463				28
Net Local & School Rate	mills		22.302450				29
Tax Equiv. Computed for Current Year	\$	127,803	127,803				30
Tax Equivalent per 1994 PSC Report	\$	87,272					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	127,803					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,706		34
Structures and Improvements (361)	0		35
Station Equipment (362)	2,277,565	1,058	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	932,321	52,431	38
Overhead Conductors and Devices (365)	707,143	12,450	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	270,141	40,504	41
Line Transformers (368)	567,072	25,145	42
Services (369)	287,381	5,800	43
Meters (370)	183,708	1,761	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	153,485	3,443	47
Total Distribution Plant	5,380,522	142,592	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	127,465		49
Office Furniture and Equipment (391)	43,499	360	50
Computer Equipment (391.1)	62,995	9,495	51
Transportation Equipment (392)	230,936	119,382	52
Stores Equipment (393)	1,586		53
Tools, Shop and Garage Equipment (394)	57,634	1,483	54
Laboratory Equipment (395)	20,726	396	55
Power Operated Equipment (396)	15,640	15,150	56
Communication Equipment (397)	7,002	814	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,706 34
Structures and Improvements (361)			0 35
Station Equipment (362)			2,278,623 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	567		984,185 38
Overhead Conductors and Devices (365)	186		719,407 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	142		310,503 41
Line Transformers (368)	60,825		531,392 42
Services (369)	1,184		291,997 43
Meters (370)	5,246		180,223 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			156,928 47
Total Distribution Plant	68,150	0	5,454,964
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			127,465 49
Office Furniture and Equipment (391)			43,859 50
Computer Equipment (391.1)	12,821		59,669 51
Transportation Equipment (392)	56,000		294,318 52
Stores Equipment (393)			1,586 53
Tools, Shop and Garage Equipment (394)			59,117 54
Laboratory Equipment (395)			21,122 55
Power Operated Equipment (396)	4,000		26,790 56
Communication Equipment (397)			7,816 57

ELECTRIC UTILITY PLANT IN SERVICE

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2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	567,483	147,080	
Total utility plant in service directly assignable	5,948,005	289,672	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	5,948,005	289,672	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	72,821	0	641,742
Total utility plant in service directly assignable	140,971	0	6,096,706
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	140,971	0	6,096,706

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.87	33.84	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.33	24.82	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV	0.47	3.67	9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	14,585	Friday	01/18/2002	09:00	7,276	1
February	02	14,812	Tuesday	02/12/2002	11:00	6,588	2
March	03	15,127	Monday	03/25/2002	09:00	6,812	3
April	04	14,706	Tuesday	04/16/2002	09:00	6,971	4
May	05	14,155	Thursday	05/16/2002	11:00	6,536	5
June	06	16,367	Tuesday	06/25/2002	18:00	6,782	6
July	07	16,997	Tuesday	07/09/2002	15:00	7,770	7
August	08	15,471	Thursday	08/01/2002	13:00	6,938	8
September	09	16,110	Monday	09/09/2002	14:00	6,809	9
October	10	14,926	Wednesday	10/30/2002	09:00	7,080	10
November	11	14,684	Wednesday	11/06/2002	11:00	6,379	11
December	12	14,913	Monday	12/09/2002	19:00	7,014	12
Total		182,853				82,955	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	BADGER POWER MARKETING AUTHORITY OF V

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	82,955	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	82,955	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	78,712	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	102	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	102	23
Total Sold and Used	78,814	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	4,141	27
Total Energy Losses	4,141	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.9919%	29
Total Disposition of Energy	82,955	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	2,301	18,490	1
Total Sales for Residential Sales		2,301	18,490	
Commercial & Industrial				
INDUSTRIAL	CP-2	15	39,627	2
COMMERCIAL	GS-1	375	19,097	3
COMMERCIAL	GS-3	51	729	4
Total Sales for Commercial & Industrial		441	59,453	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	17	769	5
Total Sales for Public Street & Highway Lighting		17	769	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,759	78,712	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,106,595		1,106,595	1
0	0	1,106,595	0	1,106,595	
		1,945,942		1,945,942	2
		1,040,832		1,040,832	3
		103,740		103,740	4
0	0	3,090,514	0	3,090,514	
		62,396		62,396	5
0	0	62,396	0	62,396	
				0	6
0	0	0	0	0	
0	0	4,259,505	0	4,259,505	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	Badger Power				1
Point of Delivery	Clintonville				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	34.5				4
Point of Metering	Clintonville				5
Total of 12 Monthly Maximum Demands -- kW	182,853				6
Average load factor	62.1436%				7
Total Cost of Purchased Power	3,373,441				8
Average cost per kWh	0.0407				9
On-Peak Hours (if applicable)	0800-2000				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,283	3,993			12
February	2,998	3,589			13
March	3,019	3,793			14
April	3,180	3,790			15
May	3,061	3,475			16
June	2,955	3,826			17
July	3,533	4,237			18
August	3,123	3,815			19
September	3,033	3,776			20
October	3,307	3,772			21
November	2,828	3,551			22
December	3,015	3,999			23
Total kWh (000)	37,335	45,616			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
1							

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
1						

STEAM PRODUCTION PLANTS (cont.)

- 3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
- 4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				Total	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

- 3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
		Total	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Operating Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)		
Name of Substation	Downtown	E-Madison	Industrial			1
Voltage--High Side	3,450	3,450	3,450			2
Voltage--Low Side	416	416	416			3
Num. Main Transformers in Operation	2	1	2			4
Capacity of Transformers in kVA	15,000	7,500	17,500			5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)		
Name of Substation						11
Voltage--High Side						12
Voltage--Low Side						13
Num. of Main Transformers in Operation						14
Capacity of Transformers in kVA						15
Number of Spare Transformers on Hand						16
15-Minute Maximum Demand in kW						17
Dt and Hr of Such Maximum Demand						18
						19
Kwh Output						20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)		
Name of Substation						21
Voltage--High Side						22
Voltage--Low Side						23
Num. of Main Transformers in Operation						24
Capacity of Transformers in kVA						25
Number of Spare Transformers on Hand						26
15-Minute Maximum Demand in kW						27
Dt and Hr of Such Maximum Demand						28
						29
Kwh Output						30

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,025	824	53,331	1
Acquired during year	4	19	1,200	2
Total	3,029	843	54,531	3
Retired during year	86	27	5,704	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,943	816	48,827	6
Number end of year accounted for as follows:				7
In customers' use	2,775	718	41,724	8
In utility's use	10	12	109	9
Inactive transformers on system	[REDACTED]			10
Locked meters on customers' premises	3	[REDACTED]	[REDACTED]	11
In stock	155	86	6,994	12
Total end of year	2,943	816	48,827	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Incandescent	500	1	1,000	1
Sodium Vapor	150	378	413,000	2
Sodium Vapor	250	148	163,000	3
Total		527	577,000	
Ornamental				
Sodium Vapor	150	171	188,000	4
Total		171	188,000	
Other				
Other	320	4	4,000	5
Total		4	4,000	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Accnt 565 - The Utility repaired and replaced more street lights than in previous years.

Accnt 566 - A new position was added in December of 2001. The new employee was hired to read meters and the former meter reader now spends much of his time maintaining, installing and testing meters.

Accnt 925 - The Utility had a substantial increase in insurance premiums for 2002 and are expecting another increase for 2003.

Accnt 930 - The Electric Utility trucks were in for repairs much more in 2002 than in any previous year.

Taxes (Acct. 408 - Electric) (Page E-04)

In prior years, the utility overpaid the Wisconsin gross receipts tax and therefore had a credit that was used in 2002.

Electric Utility Plant in Service (Page E-06)

Accnt 364 - Additions were primarily due to work performed in the City's industrial park which was reimbursed by the City's tax incremental financing district.

Account 368 - The Utility retired 27 line transformers as reported on schedule E-22.

Accnt 392 - The Electric Utility shared in the cost to purchase a new Utility Van (\$7,313) and a used Truck (\$2,792). The Utility also purchased a new Bucket Truck (\$109,277) which replaced the old bucket truck that was retired in 2002.

Accnt 396 - The Electric Utility shared in the cost to purchase a new generator with trailer (\$15,150).
